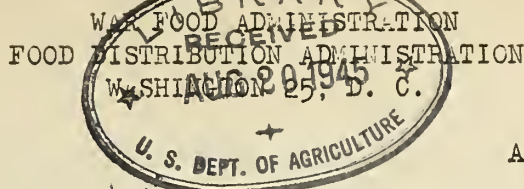


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August 9, 1943

TOBACCO BRANCH MEMORANDUM NO. 3

To: Officers in Charge of Field Stations of the Tobacco Branch,
and Regional Directors.

From: Chas. E. Gage, Chief, Tobacco Branch

Subject: Fiscal, Personnel and Administrative procedures, Fiscal Year 1944

In order to make the maximum use of facilities available in the Regional Office for the handling of personnel, fiscal, and other operating affairs of the Branch and at the same time to maintain appropriate management and control here, the following procedure has been placed in effect.

Letters of Authorization: A letter of authorization is a device by which employees in positions of administrative responsibility are accorded and may accord certain privileges and powers of action to their co-workers. This term is usually associated with travel but it may be used to delegate authority for temporary employment of personnel, the obtaining of emergency office supplies, etc. Letters of authorization are usually of two classes: (1) the individual type issued to an employee for his own particular use and (2) the station type issued to supervisors and assistant supervisors whereby they are permitted to exercise discretionary powers as outlined in the authorization and to direct the travel and other activities of their staff in the prosecution of their duties. So far as possible, the station type of letter will be used by the Branch during the 1944 fiscal year. In some instances, this may be impracticable and it may be necessary to issue individual type letters occasionally. In all cases involving a change in official station, individual letters of authorization are required.

Station Letters: The Washington Office will prepare and process station letters of authorization which will be issued to officials in a manner to authorize him and his assistants, with his approval, to travel within the territory under the jurisdiction of the station. Station letters will be written for the entire year.

Individual Letters: The Washington office will prepare and process individual letters of authorization when necessary. These letters will be written only for the length of a particular trip and/or when a change in headquarters is involved.

Objective Classifications: Objective classification means the immediate objective of a financial transaction, usually an expenditure. The objec-

tives for which money can be expended in the Federal Service are coded as follows:

- | | |
|-------------------------------|----------------------------------|
| 01 - Personal Services | 05 - Rents and Utilities Service |
| 02 - Travel | 06 - Printing and Binding |
| 03 - Transportation of Things | 07 - Other Contractual Services |
| 04 - Communication Services | 08 - Supplies and Materials |
| 09 - Equipment | |

Because of the administrative limitations placed upon expenditures for funds for personal services and travel, separate allotments are made for these two purposes; i.e., 01 and 02. The other objects of expenditures need not be recorded separately and for this reason generally are grouped together under one heading 03-09. As a result, there are only 3 headings of objective classification in general use; (01) - personal services (letter of authorization employment); (02) - travel; and (03) - all other. Your estimated allotments should be broken down under these three codes.

Encumbering Funds: Under Finance and Accounts Division Memorandum No. A-23, dated June 23, 1943, we are required to encumber funds on a monthly basis for expenditures to be made under letter of authorization. The encumbrances for the month of July, 1943 have been estimated and set up by the Washington Office but commencing with the month of August, the official to whom a letter of authorization has been issued should submit to the Washington Office by not later than the 10th of the month Form FDA 508 in quintuplet (sample attached) indicating estimated funds necessary for the needs of the Office for that month. This estimated amount should be shown on the Form FDA 508 as follows:

- 01 - Personal Services
- 02 - Travel
- 03 - All other

Should it be determined after an estimate for a given month has been submitted that the amount specified is insufficient to meet requirements or is excessive of your needs a Form FDA 509 (sample attached) should be submitted promptly. The salaries of employees serving under formal appointments are not to be included in these monthly expenditure estimates.

Travel Orders: The supervisory employees in the field to whom station letters of authorization have been issued will direct the travel of their assistants whenever the travel is accomplished by means of regular common carrier transportation or Government-owned motor vehicle and whenever this mode of transportation is utilized, it will not be necessary to issue a travel order. Likewise, incidental traveling expenses such as streetcar or bus fares, telephone calls, and miscellaneous emergency expenditures may be incurred by assistants. Whenever travel has been performed and/or expenses incurred as mentioned above, the travel voucher covering claim for reimbursement of expenditures must be signed by the supervisory official and his title must be shown on the voucher exactly as it appears on the station letter of authorization. However, when assistants are directed to travel and are authorized to use a privately-

owned automobile on a mileage basis, travel order Form AMS-53 must be issued and dated in advance of the travel to be performed and will be prepared in triplicate. The original and one copy will be transmitted to the traveler and one copy will be retained by the supervising official directing the travel and issuing the order. The traveler will submit the original signed copy of the travel order and the copy of the order with his reimbursement voucher covering the expenses thereunder.

Approximate Duration of Travel: If travel is to be performed on an intermittent basis, involving frequent departures from and return to official station, the travel order will be issued for the period of one calendar month. If travel is to be performed on a trip basis, involving only one departure from and one return to official station, the travel order will specify a period of travel beginning with the departure and ending with the return. If date of return is uncertain, the travel order may provide for the return "Upon completion of assignment."

Travel Territory: The regulations require that all travel to be performed must be defined and limited as far as circumstances will permit. Travel will be authorized by the supervisory official only within the area specified in the Authorization-General (Form AD-204). Travel involving frequent trips to and from the official station of an Assistant may be authorized as follows: "Travel Territory: From official station to such points within the State of _____ at such times, in such order, and as often as may be necessary and return to official station." Travel performed on an individual trip basis may be authorized as follows: "Travel Territory: From official station to _____ and return to official station."

All copies of the travel order Form AMS-53 will make reference in the appropriate space to the allowances in the authorization granted as follows:

Mode of Transportation: 1-AMA-B (1) - 5¢
Per Diem Allowance: 1-AMA-A (3)

Reimbursement Vouchers: All field vouchers for expenses incurred subsequent to July 1, 1943 will be paid through the Regional Office at Atlanta. A copy of Budget and Finance Circular No. 653, dated January 11, 1943, entitled "A Guide to Travelers for Preparing Reimbursement Vouchers" should be made available to every employee who incurs expenses for which he will seek reimbursement. Copies of the above circular may be secured from the Administrative Services Division at Atlanta. All vouchers should be first submitted to the supervisory official directing travel who will review the vouchers and if correct, will approve and forward them to the proper administrative office of the Branch for transmittal to the Atlanta Office for payment. The vouchers for employees traveling under the direction of officials in the Burley, fire-cured and air-cured districts of Kentucky and Tennessee are to be sent to Miss Gertrude S. Bingham at Louisville and the ones in the flue-cured, fire-cured Type 21 and air-cured Types 32 and 37 districts are to be sent to Miss Sarah E. Rowan at Raleigh. The administrative clerks at these

points will give the vouchers a quick preliminary review for completeness and will forward all vouchers at the end of each day to Atlanta Office. In order that current and reliable data as to obligations and allotment balances may be available on a monthly basis, it is necessary that each field station and traveler see that vouchers are prepared promptly and correctly upon completion of the service and forward them at once to the appropriate administrative office for payment. Travel Vouchers should be submitted immediately following the end of each month (or trip for occasional travel) and in no event more than 7 days later.

Contractual Services: For the purpose of normal operations, a contractual service is one rendered to the Government under a written agreement specifying as to the obligations undertaken by the Government and the contractor. Usual and familiar contractual services include office and storage space, garage rental, public utility service, and similar facilities. Encumbrance forms FDA 508 for these services should be prepared and submitted on a monthly basis the same as for letters of authorization. Also the vouchers under these contracts should be submitted immediately at the close of the month or upon receipt of acceptable bills or invoices to the appropriate field Administrative Office.

Personnel Services Other Than Those Included Under Letters of Authorization: Effective July 1 the Fiscal Division in the regional office shall approve payments for personal services for non-regionalized activities only if encumbrances have been previously established upon the basis of documents approved by the Branch in Washington. Such encumbrances are being established for the entire fiscal year of all positions filled prior to July 1. Subsequent to July 1 encumbrances for new appointments, changes in salary rates, and other personnel transactions will be accomplished by request for personnel action (green sheet) Form AMA-157.

Appointments: With the prior approval of the Washington Office, supervisors and officers in charge of field stations may initiate actions for the appointment of clerical appointees up to and including grade CAF-3. Inspectors and Marketing Specialists: Appointments of tobacco inspectors and marketing specialist in the various grades will be controlled by the appropriate division of the Branch in Washington as heretofore. The request for personnel actions, Forms AMA-157, will be initiated in Washington by the Administrative Officer and the appointments processed through the regional office. A copy of each request will be mailed to the proper administrative office of the Branch at Louisville and Raleigh. Requests for certificates of eligibles to fill vacancies will be made by the Administrative Officer in Washington to the Atlanta regional office. The regional office will send the certificates when secured from the Civil Service Commission to the Tobacco Branch at Washington where contacts will be made with candidates; investigations made, and appointments recommended. Reports on the certificates will be made to the regional office.

Return to Duty: The Inspection and Demonstration, or Market News Supervisor in the field will make requests for the return to duty of

employees on furlough without pay to the Administrative Officer in Washington. In his request he should indicate the name of the employee, effective date of the return to duty, and the point of duty. If the request is approved the proper administrative clerk in the respective district will be instructed from Washington to submit the necessary request to the Personnel Division of the Regional Office. The same procedure will be followed when placing employees on furlough without pay at the close of the marketing season.

Transfer of Employees Between Districts: Requests should be submitted by the Supervisor or the Officer in Charge of the field station to the Administrative Officer in Washington showing for what service and date the employee will be needed. Upon receipt of this information the Administrative Officer will have the necessary action initiated.

Change in Headquarters: Change in headquarters of employees will be recommended by the Supervisor or the Officer in Charge of the field station to the Administrative Officer who will have the necessary action initiated.

Change in Status: Change in status of the employees should be recommended by the Supervisor or Officer in Charge of the Field station to the Administrative Officer who will have the necessary action initiated if approved by the Chief of the Branch.

Duty Status of Employees: The Food Distribution Administration is now on a 48 hour week, which is an 8-hour day for 6 days a week. Hours for field employees are from 8:00 A.M. to 5:00 P.M., with one-hour for lunch period. Employees of Tobacco Branch will remain on duty during these hours for 6 days each week. In the event an employee has to leave a duty station before 5:00 P.M. he should file application for leave with his supervisor.

W. A. E. Employment: This year most of our employees have been changed to a monthly salary basis "when actually employed". This necessitates the preparation of Form A. M. S. 57 at the end of each pay period. Employees should be instructed to transmit their duty status report promptly on the 15th and the last working day of each month to the Administrative Clerk of his respective district who will prepare the necessary report in order that their salary checks may be released. These duty status reports should be prepared in duplicate. The original should be mailed to the Administrative Clerk and the copy to the District Supervisor in the District in which they are to work.

Transportation Requests: Government transportation requests will be issued by the Fiscal Division of the Regional office and should be requisitioned through the field administrative offices of the Branch.

Advance of Funds: Application for advance of funds, standard form No. 1038 should be executed by the employee desiring the advance, initialed by the supervisor, and routed to the Regional Fiscal Division through the

appropriate administrative office of the Branch. It should be borne in mind that such funds cannot be advanced until the traveler has posted a surety bond, Standard Form No. 19, Revised. The executed bond of indemnity should accompany the first application for advance.

Government Bills of Lading: A supply of government bills of lading should be kept on hand and used whenever a government shipment is made. The memorandum copy (yellow) should be sent in the future through the proper channels to the regional office. The appropriation or fund symbol number should be shown on each copy of the bill of lading. This number will be the same as that shown on the station letters of authorization. The estimated or actual cost, if known, should be indicated on the memorandum copy of the bill of lading.

Departmental Identification Cards: These cards will be secured from the regional office. They are for the use of those employees who are required to furnish official identification in order to secure admittance to buildings or establishments to conduct official business.

Permits to Operate Government-Owned Motor Vehicles: Applications on the prescribed form for official permit to operate a government-owned motor vehicle should be secured with the consent of the supervisor from the Regional Administrative Services Division.

Motor Vehicle Reports: These reports on Form AD-186 should be submitted at the close of each month and in any event by not later than the 10th of the following month to the Regional Administrative Services Division. These reports are required for government-owned trucks as well as for passenger carrying vehicles.

Requisition for Supplies and Equipment: This matter is covered by memorandum from this office to supervisors dated July 10, 1943.

Tax Exemption Certificates and Tax Exemption Identification Cards: Application for these forms used in connection with the procurement of gas and oil for the operation of government-owned vehicles should be secured through the Supervisor from the Regional Administrative Services Division.

Suggestion for the Preparation of Reimbursement Vouchers: A few of the irregularities occurring in travel vouchers are:

(1) Failure to autographically sign the account and indicate the title exactly as it appears in the Letter of Authorization or Travel Order.

(2) Failure to sign supporting documents, such as Statement of Travel by Motor Vehicle, Itinerary Report, etc.

(3) Failure to indicate the correct official station or headquarters. An employee may be on detail or assignment away from his officially designated post of duty, but his official station is changed only by a personnel notification or action.

(4) Failure to initial corrections or alterations in reimbursement accounts.

(5) Failure to list in and attach to expense accounts the copies of Government Transportation Requests for official travel by train, bus, or other common carrier.

(6) Failure to indicate that claims for the bus or street car fares, telephone calls, and all miscellaneous items were used in the conduct of official business.

(7) The original and one carbon copy of travel orders not attached to accounts.

(8) Letter of Authorization and amendment numbers not indicated on the account

(9) Any unusual item of expenditure or deviation from regular and prescribed procedure not explained. Make brief and concise statements.

There are many other matters which are not covered or only briefly covered in this memorandum but supplements will be issued from time to time.

Attachments

Tobacco Branch, Southern Region
Branch/Division and Region
Inspection Allotment Advice No. 121-44
TO FINANCE AND ACCOUNTS DIVISION

Atlanta, Georgia
Address

(Name of Traveler)
Contractee

Appropriation/Fund No. 1243810.170

July 1 to 31, 1943
Period

Project/Limitation No. .170

Per diem and transportation	Quantity and Price
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Contract/LA No. 4-537 (gen. auth)

Other

Amount	\$	75.00
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Other

Description of Encumbrance: .02 (Travel)

You are requested to make encumbrance for the amount shown above.

By _____ (Signature)

Date July 1, 1943

Inspection Supervisor

Title

(Official Station)

Do Not Write In Space Below

LIQUIDATION RECORD

[illegible]

1911

1912

1913

1914

1915

1916

1917

1918

1919

1920

1921

1922

1923

1924

Tobacco Branch, Southern Region
Branch/Division and Region
Inspection-Allotment Advice No. 121-44
TO FINANCE AND ACCOUNTS DIVISION

Atlanta, Georgia
Address

[illegible]

Atlanta, Georgia
Address

[illegible]

Atlanta, Georgia
Address

[illegible]

WAR FOOD ADMINISTRATION
Food Distribution AdministrationTobacco Branch, Southern Region
Branch/Division and Region

Inspection-Allotment Advice No. 121-44

TO FINANCE AND ACCOUNTS DIVISIONAtlanta, Georgia
AddressREQUEST FOR CHANGE IN ENCUMBRANCECapital Super Service
ContracteeAppropriation/Fund No. 1243310.170July 15, 1943
Period CoveredProject/Limitation No. .170Job - \$4.50
Quantity and PriceContract/LA No. 4-537 (gen. auth.)Previously Encumbered\$ 3.50Increase 1.00Decrease ----Adjusted Encumbrance \$ 4.50Description of Encumbrance: .03 - Repairs to government owned automobile
Chevrolet, Motor No. 192,210, License No. 8064

Reason for Increase/Decrease: Additional parts required

You are requested to adjust the encumbrance as shown above.

By _____

Inspection Supervisor
Title

(Official Station)

Date _____

1875

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